



DIVISION OF  
ENFORCEMENT

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

February 6, 2023

Via ECF

The Honorable John P. Cronan  
United States District Judge  
U.S. District Court for the Southern District of New York  
500 Pearl Street  
New York, NY 10007-1312

Re: ***SEC v. Cole*, No. 1:19-CV-11148-JPC**  
**Status Letter**

Dear Judge Cronan:

Pursuant to this Court's October 19, 2020 Order (*see* ECF No. 26), the U.S. Securities and Exchange Commission respectfully submits this status letter to update the Court regarding the proceedings in *United States v. Neil Cole*, 19-CR-00869-ER. Since the last status letter was filed on November 7, 2022 (*see* ECF No. 41), the retrial in the criminal case before the Honorable Judge Edgardo Ramos concluded on November 28, 2022, with a verdict of guilty on all remaining counts.

The jury found Mr. Cole guilty of participating in a scheme to fraudulently inflate Iconix's revenue and earnings per share, making false filings with the U.S. Securities and Exchange Commission, and misleading the conduct of audits. Sentencing is scheduled to take place on June 14, 2023, at 10:30 a.m., before the Honorable Judge Ramos.

The next status letter in this matter will be filed on or before May 5, 2023.

Respectfully submitted,

/s/ Fernando Campoamor-Sánchez  
Fernando Campoamor-Sánchez  
U.S. Securities and Exchange Commission  
(202) 551-8523  
[campoamorsanchezf@sec.gov](mailto:campoamorsanchezf@sec.gov)  
Counsel for Plaintiff

cc: Sean Hecker, Esq.  
Jenna Dabbs, Esq.